

17	22	37	41	42&43
Assessors' Use only				
Date Received				
Application No.				
Parcel Id.				

Name of City or Town

SENIOR -- SURVIVING SPOUSE OR MINOR -- VETERAN -- BLIND
FISCAL YEAR _____ APPLICATION FOR STATUTORY EXEMPTION
General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before December 15
or 3 months after actual (**not** preliminary) tax bills are
mailed for fiscal year if later.

Exception: Seniors must file by the **earlier** abatement
application deadline if local option Clause 41C½
accepted. See Assessors.

INSTRUCTIONS: Complete all sections that apply. If you qualify under more than one category, you will receive the
exemption that provides the greatest amount of assistance. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant _____				Marital Status _____	
Telephone Number _____				Mailing Address (If different) _____	
Legal Residence (Domicile) on July 1, _____				_____	
No.	Street	City/Town	Zip Code	_____	
Location of Property: _____				No. of Dwelling Units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____	
Did you own the property on July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, were you: Sole Owner <input type="checkbox"/> Co-owner with Spouse Only <input type="checkbox"/> Co-owner with Others <input type="checkbox"/>					
Was the property subject to a trust as of July 1, _____? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, please attach trust instrument including all schedules.					
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes <input type="checkbox"/> No <input type="checkbox"/>					
If yes, name of city or town _____ Amount exempted \$ _____					

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted Tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____
Income <input type="checkbox"/>		
Assets <input type="checkbox"/>		Board of Assessors
Date Voted/Deemed Denied _____		
Certificate No. _____		
Date Cert./Notice Sent _____		
Exemption: Clause _____ Date: _____		

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

B. EXEMPTION STATUS. Check each status that applies to you and complete the questions that follow.

☐ **BLIND PERSON**

Were you legally blind as of July 1, _____? Yes ☐ No ☐

Are you registered with Mass. Commission for the Blind? Yes ☐ No ☐

If yes, give Certificate Number _____ Date Registered _____ Attach copy of certificate.

If no, attach a letter from your doctor indicating status as of July 1.

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

☐ **VETERAN**

☐ **VETERAN'S SPOUSE**

Veteran's Name _____

Was the property the veteran's domicile as of July 1, _____?

Yes ☐ No ☐

If no, where does the veteran reside? _____

☐ **VETERAN'S SURVIVING SPOUSE/ PARENT**

Deceased Veteran's Name _____

If first year of application, attach copy of death certificate.

If you are surviving spouse, have you remarried? Yes ☐ No ☐

Date Enlisted/Inducted _____ Date Discharged _____

Type of Discharge _____ *If first year of application, attach copy of discharge papers.*

Military Decorations or Awards _____

Did the veteran live in Massachusetts at least 6 months before entering the service? Yes ☐ No ☐

If no, list places and dates where the veteran was domiciled during the last 6 years. (2 years if local option adopted - See Assessors)

Address

Dates

_____	_____
_____	_____
_____	_____

Continue list on attachment in same format as necessary.

Was the servicemember killed or presumed killed in a combat zone? Yes ☐ No ☐ *If yes, date of death _____*

Was the servicemember's/veteran's death a proximate result of a combat injury or disease? Yes ☐ No ☐

If yes and first year of application, (1) attach documentation from U.S. Dept. of Veterans Affairs, branch of service or doctor and (2) list above places and dates surviving spouse lived during the last 6 years (2 years if local option adopted - See Assessors)

Does the veteran have a service-connected disability? Yes ☐ No ☐

If yes and first year of application, attach Certificate of Disability from U.S. Dept. of Veterans Affairs or branch of service.

If yes and exemption granted previously, attach certificate only if disability rating is 100% or has changed.

Has the veteran acquired "specially adapted housing?" Yes ☐ No ☐

Is the veteran a paraplegic? Yes ☐ No ☐

IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E

☐ **SURVIVING SPOUSE**

Deceased Spouse's Name _____
Date of Death _____
Have you remarried? Yes ☐ No ☐ If yes, date of remarriage _____

☐ **MINOR WITH PARENT DECEASED**

Deceased Parent's Name _____
Date of Death _____

If first year of application, attach a copy of death certificate.

Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes ☐ No ☐

IF NO, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D

If yes, and this is the first year of application, provide circumstances of death.

GO ON TO SECTION E

☐ **SENIOR 70 OR OLDER (65 or older by local option- See Assessors)**
Date of Birth _____

If first year of application, attach copy of birth certificate.

Have you owned and occupied the property as your domicile for at least 11 years? Yes ☐ No ☐

(6 years if local option under Clause 41C½ adopted - See Assessors)

If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under Clause 41C½ adopted - See Assessors.)

Address	Dates	Owned	Occupied
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

Continue list on attachment in same format as necessary.

GO ON TO SECTION C

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section if you are a senior.
Copies of your federal and state tax income returns, and other documentation, may be requested to verify your income.

	Applicant & Spouse	Co-owner(s) & Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)		
Other Pensions and Retirement Allowances.....		
Wages, Salaries and other Compensation		
Net Profits from Business, Profession or Property Rental		
Interest and Dividends		
Other Receipts (Capital Gains, Public Assistance, etc.).....		
TOTALS		

GO ON TO SECTION D

D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR. Complete this section if you are a (1) surviving spouse, (2) minor child of a deceased parent, or (3) senior. Documentation may be requested to verify your assets.

Real Estate	Assessed Valuation	Amount Due on Mortgage	Value
Domicile			
Other			
Personal Estate			
Bank Accounts: Name & Address of Bank			
Stocks, Bonds, Securities, etc.: Description & Amount			
Motor Vehicles & Trailers: Year, Make & Model			
Other Non-exempt Personal Property: Kind & Description			
TOTAL			
GO ON TO SECTION E			

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of deceased parent
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

Request for Transcript of Tax Return

OMB No. 1545-1872

► **Request may be rejected if the form is incomplete or illegible.**

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
4 Previous address shown on the last return filed if different from line 3	
5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.	

Caution. If the transcript is being mailed to a third party, ensure that you have filled in line 6 and line 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 Transcript requested. Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ►

a Return Transcript, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days ☐

b Account Transcript, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days. . . ☐

c Record of Account, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days ☐

7 Verification of Nonfiling, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . ☐

8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript. The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2007, filed in 2008, will not be available from the IRS until 2009. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . ☐

Caution. If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 Year or period requested. Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of signature date.

Sign Here	Signature (see instructions)	Date	Telephone number of taxpayer on line 1a or 2a
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	

General Instructions

Purpose of form. Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

Automated transcript request. You can call 1-800-829-1040 to order a transcript through the automated self-help system. Follow prompts for "questions about your tax account" to order a tax return transcript.

Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Florida, Georgia, North Carolina, South Carolina	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362 770-455-2335
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888 559-456-5876
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See Internal Revenue Code section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

EXEMPTION INFORMATION REQUEST FORM

In order for us to determine if you qualify you for a statutory exemption, certain information must be verified in order to process your application. Please bring or mail the following information to the Assessors Office together with your application. IF PROPERTY IS IN A TRUST, A COPY OF THE TRUST IS REQUIRED, ALONG WITH THE APPLICATION.

CI. 17E: (Surviving spouse or age 70 or over) If you are applying for this exemption (blue form) please bring or mail the following information to the Assessors Office together with your application:

1. A copy of your 2014 Federal and State Tax return or complete form 4506-T if you do not file a tax return.
2. Value of all assets owned on July 1, 2015. Please bring in or mail documentation to verify all assets. *

CI 41C: (Age 65 or over) If you are applying for this exemption (orange form) please bring or mail the following information to the Assessors Office together with your application:

1. A copy of your 2014 Federal and State Tax return or complete form 4506-T if you do not file a tax return.
2. Income from all sources for calendar year 2014. For retirement benefits from Social Security, bring in the statement you received from SS that shows the total figure of SS income you received for the year 2014.
3. For any other pensions and retirement allowances, wages, salaries and/or other income bring in a statement that shows the total received for the year 2014. For interest and /or dividend income and any other receipts such as rent, capital gains, etc., statements or receipts must be brought in to verify such income.
4. Value of all assets owned on July 1, 2015. Please bring in documentation to verify all assets. *

CI. 41A (Tax Deferral – age 65 or over): If you are applying for a deferral (white form) please bring or mail the following information to the Assessors Office together with your application:

1. A copy of your 2014 Federal and State tax return or complete form 4506-T if you do not file a tax return.
2. Income from all sources as stated above under #2 for CI. 41D.
3. For new applicants, applicants with co-owner on the deed, and applicants with a mortgage or equity loan on their domicile, the Tax Deferral and Recovery Agreement (gold) form will have to be filled out and signed by all interested parties.

CI. 42J Water Deferral (cream form) is also available. Applicant must qualify for the CI. 41A (Tax Deferral) in order to qualify for the Water Deferral.

First time applicants for surviving spouse, CI. 17E, will need to supply a death certificate and first time applicants for tax deferral and CI. 41C, will need to supply a birth certificate.

CI. 37 Blind (gold form) will require an annual certificate of blindness, from the Massachusetts Division of the Blind.

SEE REVERSE

***Assets include savings accounts, checking accounts, CD's, IRA'S, 401K'S, stocks, bonds, mutual funds, annuities, motor vehicles, second homes, etc., but do not include the value of your home (domicile).**

If you have filed for a Clause 17E in the past, but feel that you may qualify for a Clause 41D, just bring in the information requested for Clause 41D and we will determine if you are eligible for the greater exemption.

**WHAT TYPE OF EXEMPTIONS (REDUCTION OF REAL ESTATE TAXES)
DOES THE CITY OF QUINCY OFFER?**

A variety of exemptions is available to reduce property tax obligations for certain qualifying taxpayers: elderly persons, blind persons, disabled veterans, surviving spouse, or orphaned minor child, surviving spouse or orphaned minor of police officer or fire fighter killed in the line of duty, a citizen soldier who has been activated and extreme hardship. Also available is a tax deferral for persons 65 years of age or over or from poverty or financial hardship resulting from a change to active military status, not including the initial enlistment. Contact the Assessors Office if you have any questions on the requirements for these exemptions and to find out if you qualify.

The qualifying date for these exemptions is July 1, the first day of the Fiscal Year. You must own, occupy and otherwise qualify for the exemption as of July 1. The application may also be filed by someone who owns the property in a life estate or in a trust. If the property is in a trust the applicant must be one of the trustees and one of beneficiaries, thereby having legal title and beneficial interest. Applications must be filed within three months from the mailing of the third notice or actual tax bill. However, the Assessors strongly advise that applications be filed as soon as possible after July 1, so that they can be processed early and be ready to be reflected on the third (actual) tax bill.

EXEMPTION QUALIFICATIONS

Clause	Basic Qualifications	Max. Income	Max. Assets	\$ Amt Exempted
Elderly 17E	Age 70 or older	none	\$60,936.	\$267.00

Must have owned and occupied such property for at least five years. In determining worth of total estate, domicile is exempt unless property is more than a three family house. If more than a three family house, the prorated share of the value of the property is be considered, exclusive of the value of any mortgage, in addition to savings or checking accounts, IRA's, CD's, stocks, bonds, value of motor vehicle, other real estate, or any other assets.

On November 17, 2008, the City Council, with approval by Mayor Thomas Koch passed Council Order 193 of 2008, which provided for the adoption of the Clause 41C exemption for elderly persons. This reduced the age requirement of elderly persons from 70 to 65 years of age. It also adjusted the income and total estate limitations as noted below.

41C/D	Age 65 or older- single	\$22,658	\$45,233	\$500.00
41C/D	Age 65 or older-married	\$33,987	\$62,195	\$500.00

Must have been domiciled in Massachusetts for the preceding ten years and have owned and occupied such property or other property in Massachusetts for five years. Or is the surviving spouse who inherits such property and has occupied it five years.

For single applicants, the Board of Assessors will deduct the Social Security deduction of \$4,519.00 for Fiscal Year 2016, from the taxpayers gross income. The net income cannot exceed \$22,658.

For married applicants, the Board of Assessors will deduct the Social Security deduction of \$6,779.00, for Fiscal Year 2016, from the taxpayers gross income. The net income cannot exceed \$33,987.00.

In determining the whole worth of the estate, the valuation of domicile is exempt, including up to three units, ie: the value of a four family house.

If there is a co-owner, other than husband and wife, then the co-owner (s) must also qualify with regard to income and assets. The co-owner (s) income limit is \$13,000, if single, and \$15,000 if married. There is no adjustment to these amounts. The total estate limit is \$28,000, if single, and \$30,000 if married.

If there are co-owners, other than husband and wife, the exemption will be prorated.

Taxpayers qualifying for the exemption for Clause 41C/D, will also receive a 25% reduction on water/sewer bill.